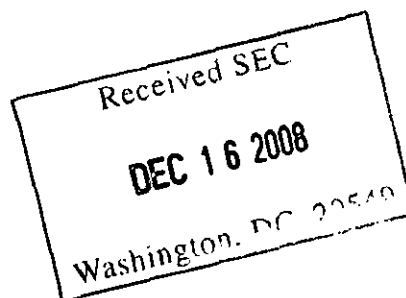


NYSE Regulation



CERTTAC
001-33425

VIA FACSIMILE AND U.S. MAIL

December 16, 2008

Ms. Velma Smith, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549



Re: Safety First Trust Series 2006-3

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on December 12, 2008) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

**Principal-Protected Trust Certificates Linked to the Nikkei 225 Stock Average
Due March 23, 2011**

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,


Craig A. Gray
Manager, Listing Compliance

Enclosure

PROCESSED

DEC 17 2008

THOMSON REUTERS

END